

ducing on our government a proportionate disregard of minor objects; and, probably, what was then politic, a wish prevailed to leave things as much as possible as they were found, rather than by strict scrutiny into tenures, to give alarm, and to elicit the ill-will of the people.

Aeemah tenures differ in no essential way from mud-dud maaush; though, in some provinces, as in Bengal, a small rent is paid, as before noticed.

Jageers. The tenure by jageer is recognized by our government as resumable. It is resumable when the grantee ceases to exist: and so may the altumgha grant, though "from father to son in lineal succession," be strictly said to be resumable, when the series of grantees is at an end. By the law of India, the tenure by jageer would be legal, to the extent of a decent maintenance to the holder, his wife and children *under age*. Beyond that, it is not in the power of the crown to alienate the public revenue; and the grantee must be of the class of persons to whom the law allows public maintenance.

The prevalence of jageers seems to have had its origin in the mode practised by the Moghul government, following Timour, as above noticed, of paying its servants. Men of importance in the state, who had performed services (or favourites, doubtless also) received titles: but jageers were appropriated peculiarly to military chiefs, called *munsudars*, who ranked by their commissions for the command of so many horse. For each horse and horseman the munsudar was allowed, if on full pay, eight thousand dams, or two hundred rupees yearly. For this the munsudar, for instance, got an order on the province where he commanded, for the subsistence of his troops.

troops. This order is vulgarly called a *tunca* or *tunka*; but the word is *تاخواه tinkhaw*, that is, "as much as is necessary for the body," from *تن tun*, a body, and *خواستن khuwaustun*, to want or require; so that, in fact, its meaning is nearly synonymous with that of *muddud maanush*, a subsistence.

By the officers of government this order, or *tunkhaw*, was made more specific; and a particular pergunnah, perhaps, or village, or number of villages, were assessed with this *tunkhaw*; or the pergunnah, or village itself, given over in lieu of the stipend. The crown became weak, the assignee powerful; and thus a simple assignment on the revenue for subsistence has grown into an hereditary tenure.

These four are all the tenures existing in India, which were supposed by the English government to flow from the crown. The inferior tenures, as *nuzzuré durgah*, *kharigé jumma*, *maafee*, *sirshikun*, *khyraat*, *nankar*, *enaam*, *peerawn*, *fukeeran*, *churaughee*, are all either Arabic or Persian words, doubtless introduced by the Moohummudans, and were grants, by Moslem zumeendars, or talookdars, or choudries, &c.; but as none of these classes of persons could have, by law, any personal right in perpetuity to rent-free lands, they could, consequently, convey no such right to another; and therefore, in a question referring to the public revenue, such minor grants must be discarded entirely.

Still less can we attend to the residue of this long list, which is composed of grants of a similar nature, made by *Hindoos* for the maintenance of their religious and chari-

table establishments. It is quite impossible that any of those could ever have flowed from a Moohummudan crown; and, as private grants, they could not have affected the public revenue. *Burmutur*, *bogwutr*, *bhatatur*, *bishnotr*, *dewutr*, are grants of this kind: and with respect to the *necjjote*, also *khomar* lands, the former the zumeendar relieved from the revenue, by putting the whole sum of his assessment on the rest of his lands, and cultivating this spot under his own superintendence, as the word signifies; the latter, *کُهمار* *k'homar* in Hindee, in Persian *خرمن* *khurmun*, probably originated from the name of a spot near the village, or in the most eligible place, where the corn and other grain was brought to be threshed and winnowed. This spot was excluded from the revenue by the zumeendars, and probably a considerable appendage adjacent. They are here noticed merely to shew that they are not overlooked.

The intelligent Ghoolam Hosseyn Khan, above quoted, was asked, "Can a zumeendar give, sell, or alienate from the public assessment, any part of his land?" *Answer*. "If he be the *real proprietor* he may transfer his zumeendarry: but *since he is liable for the public revenue*, if a deficiency in the revenues should be the consequence of such alienation, the zumeendar must be responsible." He ought to have added; and so is the *land* transferred responsible, and cannot be relieved from that responsibility, into whose hands soever it may be transferred.

The loss of revenue which government has thus suffered by sustaining such titles as the above is beyond all belief enormous. The Moghul government, our predecessors, were not exposed to this; for, besides that they exacted
from

from the persons who might hold rent-free lands services as an equivalent, such as keeping up a force to preserve the peace of the country, and to aid the king when occasion required, police establishments, &c. &c., when advisable, the crown, knowing its right, stood on no ceremony in resuming such grants.

In the reign of Akbar, the revenue of the province of Bengal, including however Orissa, as far as Rajahmundry, was 1,49,61,482 rupees; and the zumeendars (if they possessed rent-free lands, which doubtless they did) were bound to furnish, in addition to their assessment, 23,330 cavalry, 801,158 infantry, 170 elephants, 4,260 cannon, and 4,400 boats. The revenue of Behar was 55,47,985 rupees, and it furnished 11,415 cavalry, 449,350 infantry, and 100 boats.

Mr. Grant, in his Analysis, says, "it is not to be understood by this, that the zumeendars were bound to furnish that number of troops, &c. in addition to the revenue; but only that the province *was capable* of furnishing them in case they were required." But in this I do not agree with Mr. Grant. The meaning is, that when called upon, the province was bound to furnish that quota, the *capability* being of course implied. The small zillah of Tiprah is stated in the *Ayeen Akburee* to be subject to a chief whose military force is 1,000 elephants and 100,000 infantry; and Coach (Coach Behar) by a chief who commands 1,000 horse and 100,000 foot. The quotation is stated thus "also" to furnish 23,330 cavalry, &c.; besides, are we to suppose that the whole province of Behar could only furnish 100 boats, its stated quota?

The British government has not only relieved the people from such burdens as these, but has continued the old,

old, and admitted a great variety of new exemptions from revenue; and, moreover, has seldom, if ever, availed itself of the customary exercise of the power of resumption.

The translator of the *Secur-ool Mootuakhereen* pays the English a compliment to their liberality, at the expense of their management, on this point. "In their dominions of Bengal and Behar," says he, "they indeed resumed a number of grants; but it must be allowed that they confirmed an infinity of others, *one half* of which afforded full grounds for resumption."

How far it is politic, or even just, to continue these exemptions from the public revenue, will, I think, admit of being very seriously questioned.

It is not where there is no stimulus to exertion that we are to look for improvement; nor should one portion of the people be made to bear the burden of the other in supporting the exigencies of the state. What would the people of England say, were a great portion of the finest lands in England, with all its inhabitants (for that is in effect the case here, there being no other tangible property to tax) totally exempted from taxation? On this point I do not, however, propose to enter at large; but shall content myself with having shewn the law applicable to such grants, in hopes that it may be useful, at least with reference to the provinces yet in the hands of government.

In the ceded and conquered provinces of the Doon, &c. alone, there are now rent-free lands "beegahs 44,95,177," as reported by the Board of Commissioners; and stated to be "superior to the average value of the other lands," and

“and equal to those of the highest rent;” in which case they would yield an annual income of 1,23,61,736 rupees, or pounds sterling, at two rupees per beegah, £1,236,173 and in the lower provinces, exclusive of Cuttack, there is stated by Lord Teignmouth, from the investigation held in 1777, to be beegahs 83,75,942; which, at one rupee and a half per beegah, would be..... 1,256,391 making together the enormous sum of..... £2,492,564

Mr. Colebrooke, in his Husbandry, states “the free lands in some pergunnahs in Sherefabad and Tajpur, “to have been ascertained to be “more than one half of the whole “productive soil,” thus,.....

Free lands. Beegahs.	Cultivated. Beegahs.
298,275	524,909
143,042	301,131
“Total 441,317	826,040*

Here, then, is a grand source whence much might yet be recovered to government. There is another in uncultivated land, which I shall now briefly notice.

The ancient tenures in existence at the Moohummudan conquest, fell, as I have already shewn; consequently no plea of exemption from revenue, founded on them, can be sustained.

By the Moohummudan law the land revenue of the crown was fixed on the arable land only. That alone was given away to the husbandman, who became the owner. All other lands remained the property of the state, and

were

* Husbandry, p. 18.

were ready to be given away, on application, to any one who would undertake to cultivate them. If he did cultivate, well; if not, within a reasonable time, which was limited to three years, the land was taken from him, and might be given to another. By law, therefore, it is evident that no right can exist in any individual, or body of individuals, to any other description of land than that which is cultivated.

Timour says, "I ordained that the khurauj should be, "levied agreeably to the produce of the *cultivation*, that "the jumma should be fixed on the produce of the land."* The revenue per beegah, by Akbar's settlement, is calculated at one and a half to two rupees. Had the uncultivated land been included, the amount of land-tax would have far exceeded the value of the whole *produce* of that which was cultivated. The produce of a beegah of ordinary land is stated in the *Akburee* at 4 maunds 12 seers wheat-value, 12 dams 12 40ths of a rupee per maund; or, per beegah one rupee five annas. A second crop might yield nearly as much; both about two rupees ten annas per beegah. If half the produce, or one rupee five annas, be given for the expense of cultivation, we shall have nothing to spare for uncultivated land.

We see, therefore, that the practice of India corresponded with the written law in this; for in the reign of Akbar it was the cultivated land only that was measured; it was the cultivated land whose value was ascertained, and it was the cultivated land that afforded the datum for making his decennial settlement: and it was from the records established on that basis that the revenues of these provinces

* Institutes, p. 363.

provinces were limited for ever, by what is called the permanent settlement. Consequently, by the law of India, all the uncultivated land (which is, according to Mr. Colebrooke, "one-half, and about half of which is capable of "cultivation, the other half irreclaimable, or in rivers "and lakes")* of the whole of the three provinces still remains the property of government; for without an *express equivalent and specification of revenue*, there existed no power legally capable of giving them away, by any lawful deed of conveyance or any legal mode whatsoever.

Nor, in equity, can these lands be deemed to have been given away, because no equitable value was put upon them by either party to the permanent settlement. It was the productive land, the rent-paying land, that was the subject matter of settlement between the parties; and that rent-paying land consisted of "villages;" for all the land of the country resolves itself into the land of such or such a village. There are larger and smaller divisions; but this is the most definite and best known, and, therefore, I follow the native registers in adopting it.

The quantity of land belonging to every village is stated in beegahs: the boundaries perhaps specified, but probably not well defined. One of the contracting parties, at least, (the zumeendar), was therefore bargaining for a specific quantity of land. This quantity of land was the land in cultivation, and must have been so. The zumeendar had no capital to enable him to offer a rent to government for land that was not immediately productive; nor could government have believed that he had, without entertaining the most extravagant fancy. I say, therefore, that

not

* Remarks on Bengal.

not only the law, but even the equity of the case, is against the alienation of the uncultivated land.

But the discussions which took place on the occasion of the permanent settlement, do not lead us to suppose that government intended to give away the uncultivated lands. Mr. Shore, in his minute of 8th December 1789, speaking of waste land, says, "the limits of the villages are left undetermined by any marked bounderies. The quantity of land in each, *though stated in beegahs*, is confessedly unascertained (by us, for otherwise this is a gratuitous confession); the proprietors may therefore extend their possessions and encroach upon the present waste lands. The boundaries of villages ought to be, and may be ascertained; and I think the government ought to know what it gives, and the proprietor what he receives. Mr. Law says that the boundaries of cultivated villages are well ascertained: if so let them be marked and recorded. If the plan (the permanent settlement) should be attended with the improvement expected, the limits of estates will then become very important; and, some time or other, there will be a necessity for defining them."

From this it is evident, that Mr. Shore, the only member of the government of that day who displays an accurate knowledge of the subject discussed, did not intend to convey to the proprietor of the village more than the land ascertained to belong to that village; which ascertainment was "by beegahs" (whether measured or by computation matters nothing), to which the jumma, or money-rent, had reference.

Lord Cornwallis, indeed, in his minute, February 3d 1790, gives us reason to think that his lordship designed

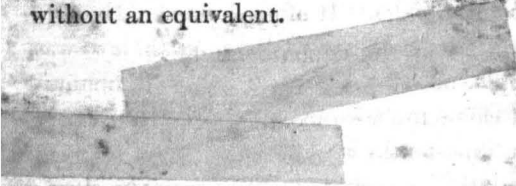
to

to be more liberal than his colleague; for he says, "the rents of an estate can only be raised (to the profit of its proprietor), by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zumeendarry in Bengal." But his lordship, in the preceding paragraph, has just told us, in answer to an argument of Mr. Shore, "neither is prohibiting the landholder to impose new *abuabs*, or taxes, on the lands in cultivation, tantamount to saying to him he shall not raise the rents of his estate." But his lordship has not told us, if a landholder may not raise the rents of his lands in cultivation, what profit he is to derive from lands paying *money rent* (or a specific quantity of grain named), by "inducing ryots to cultivate the more valuable articles of produce." And did his lordship intend giving away, for nothing, the whole of the "extensive tracts of waste land in Bengal?" This is not understood by the government, nor by any one; and, therefore, we may fairly mark this as a most inconsistent paragraph of his lordship's, conveying no meaning whatsoever.

The act, under the authority of which the permanent settlement was made, gave no power to grant waste land. It is the 24th George III., chap. 25, sect. 39. By this section, the Court of Directors were required to give orders for settling and establishing, "upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which the tribute, rents, and services of the rajahs, zumeendars, polygars, talookdars, and other native landholders, should be in future rendered and paid to the United Company."

Here

Here there is no authority to give away waste land, or uncultivated land, or indeed land at all; nothing in the most remote sense authorizing the giving any *permanent right* to land of any kind. It is "to fix *permanent rules* " for the payment of *rents*, tributes, and services due " from native landholders," such as rajahs, zumeendars, polygars, talookdars, to the Company; affording a presumption, indeed, in direct opposition to the idea of property in the soil existing in any of the classes of persons mentioned. And these "rules for paying rents" were ordered to be fixed "according to the law and constitution " of India;" which debars, even the Emperor himself, from giving away one inch of waste, or any other land, without an equivalent.



CHAP. III.

On Taxation and Revenue under a Moohummudan Government.

I now come to the sources of revenue available, and taxes leviable by law, under a Moohummudan government: in treating of which I shall endeavour, also, to state what imposts, *de facto*, existed under the Moohummudan government of India. It must, however, be previously remarked, that as the Moohummudan law was framed for a people, nine-tenths of whom were Moohummudans, when it came to be applied to a people, as in India, of whom nine-tenths were not Moslems, it could scarcely be hoped that a very literal adherence to it was practicable, or will now be found. The general principles of the law, however, were no doubt observed; and to shew this must suffice.

By the Moohummudan revenue laws a distinction is made between the *Moslem* and the *Zimmee*, or non-Moslem subject, to which it is necessary to attend. This distinction is great with respect to the land revenue; but it is applicable, only, to the land of *Arabia proper*, and to conquered provinces, when the lands are divided among the conquerors. There the Moslem pays the *ooshr*, or tithe of his crop; the Zimmee, the heavier impost of *khurauj*, which by law may amount to, but cannot exceed, half the produce, *i. e.* five tithes. But, on the other hand, the Moslem is liable to several annual and occasional

taxes, from which the Zimmee is exempt, amounting to about two or three per cent. of his property (not of the produce merely), under the name of *sudukah* and *zukahut*, or pious benevolences. I use this word because the English reader will recognize it.

But as India was conquered by force of arms, and the inhabitants were suffered to remain in it, and their lands were restored to them on paying the capitation tax and the *khurauj*, or land revenue, by law the whole land of India is *khuraujee* land, the Hindoo and other inhabitants, unbelievers, are Zimmeees, and the land is liable to the *khurauj*, whether it be in possession of a Moslem or of a Zimmee. This is the law of Moohummudan conquest; and the fact corresponds with the law. By law the *ooshr* and *khurauj* cannot both be exacted from the same land; consequently, in India, the land revenue payable by a Moslem and a Zimmee, by law, would be the same, and so *de facto* it was.

The public revenue, by the Moohummudan law, is drawn from the following sources. The *ooshr*, or tithes, from the *produce* of the soil; the *khurauj*, from the produce of the soil, or from the land, if fixed on the latter; *tribute*, of tributary states; the *customs*; the *zukahut* (or tax) on *pasture*, cattle, camels, oxen, goats, sheep, and horses; *zukahut*, on gold and silver coin, bullion, plate, jewels, on merchandize and goods; *offerings* at the *ceeds* or festivals, *expiatory sin-offerings*, and things offered by vows: all exactions from Moslems only. The *capitation* tax on non-Moslems; the *fifth* of prize or plunder, of the produce of mines, of treasure-trove, of wrecks; *escheats*. The sovereign has the power also of raising a *war tax* from the people in case of war; but this is repugnant to the spirit

spirit of the constitution, and therefore held in reprobation, unless in case of necessity.

Timour had, attached to his dewaun or exchequer, *seven wuzeers*, or ministers, for the above purpose, as before noticed.*

The first of these Moohummudan imposts, *viz. tithes*. These are termed *عشر* *ooshr*, which signifies a tenth-part, or ten per cent. on the produce of tithe land. This only Moslems paid. The *ooshr*, or tithe of produce, was never levied in India, as already stated, because the country having been subdued by force of arms, and the inhabitants suffered to remain in it as free men, their right to the soil was, on their agreeing to pay the legal imposts, established; and the lands became *khurauj*, and not *ooshree* lands.

This Moohummudan impost is taken from the Jews, by whom it was called *מעשר* *maasher* *عشر*; that is *عشر* *ooshr*, or *aasher* with the addition of *m*: in fact, another inflexion of the same word. When the Hebrews were contemplating the possession of Canaan, Moses ordained that they, when they got possession thereof, should, besides the revenues of forty-eight of the most flourishing cities, &c., grant to the priests and Levites a tenth-part of the annual produce of the earth; *וכל מעשר הארץ ליהוה* "and all the "tithe of the land (whether of the seed of the land or of "the fruit of the tree) is the Lord's."†

Secondly, the *خراج*, *khurauj*. The revenue originally fixed on

* Inst. 305. † Levit. xxvii., 30.

on the land of conquered provinces, not inhabited by the conquerors, was called *khurauj*. It is said, in law, to be fixed "on the neck of the land." Meaning, that the land itself is liable for the land-tax, independent of the owner; which liability cannot be affected by any transfer, or other mode of conveyance. For example, the principle of the law is, that the lands of a *Moslem* shall only pay *tithe*; those of a non-Moslem subject, *khurauj*. But though a Moslem purchase the *khuraujee* land of the *Zimnee* (non-Moslem), it continues, nevertheless, to pay *khurauj*; because the law holds the soil liable: the right of government to the *kurauj*, or, as the law has it, "the right of the troops (and other public officers to whose use the *khurauj* is by law appropriated) must not be defeated."

The *khurauj* was fixed in two ways: one, on the principle of a share in the produce, as a half (the highest), or a third, or a fifth; the last considered as the lowest extreme. This settlement was termed *mookausumah*, from *قسمت* *kismut*, division, *i. e.* the cultivator dividing the produce with the state. The principle of this settlement, therefore, is similar to tithing: the rate only is higher; and in this settlement, if there was no cultivation there was no collection.

The other mode of fixing the *khurauj* (which was the radical mode, so that if the word *khurauj* simply is used, it is held to mean this mode of settlement) had reference to the quantity of cultivated land possessed, and the kind of crop produced. The rate of *khurauj* was fixed for the different kinds of crop the land was capable of producing. The land was measured, and each *jureeb* (or, as it is called in India, *beegah*) of sixty squares of nearly yards, if it produced

duced wheat, paid a measure of wheat and a dirhum in money. Other dry crop paid also in kind and in money per jureeb; but all green and perishable crops paid in money only. This mode of settlement was called *mookautuaah*, from قطع *kutaa* to cut or settle, definitely. Thus certain lands produce a certain crop. The quantity of the land is known by measurement; the rate is fixed; consequently the quantum of revenue is fixed. By the former, or *mookausumah* settlement, the quantum of revenue was not fixed, but depended on the harvest and on the cultivation.

The khurauj was leviable, under the *mookautuaah* settlement, whether the owner cultivated or not; provided he was not prevented from doing so by some inevitable calamity, as inundation, blast, blight: or if he was deprived of his field by *force*, he was not liable. A corn-field paid the khurauj of corn, a kufeez of wheat and a dirhum; a vineyard the khurauj of a vineyard, viz. ten dirhums per jureeb.

The word jureeb جريب Heb. גריב *jureeb*, vas, mensura, a vessel, a measure, *Buxtorf*. But its use among the Hebrews seems restricted to a measure of capacity, not of quantity or long measure, as understood by the Arabians.

A jureeb of wheat land, I have stated, paid a kufeez (or a measure of about nineteen pounds) of wheat, and a dirhum, in money; which is six annas and four elevenths, or about ninepence halfpenny sterling: calculating the rupee at two shillings, the intrinsic value of the silver being about two shillings only. The word کفیز *kufeez* is also Hebrew קפזא *kufeeza*, mensura, modius trium logorum,

Buxtorf. A log contained the fourth of a *kab*, a *kab* the one hundred and eightieth part of an *omer*, an *omer* eight bushels. The value of nineteen pounds of wheat might be about two or two and a half dirhums more. In the *Ayeen Akburee*, however, it is stated at three dirhums; so if we take that value for the wheat, the land revenue or assessment of a jureeb of dry crop is three shillings and a penny sterling, or one rupee nine annas per beegah.

It appears that before the time of Shere Khan the mookausumah settlement prevailed in Hindoostan. The *Ayeen Akburee* says, "Sher Khan and Selim Khan, who "abolished the custom of dividing the crop and made a "measurement of the cultivated lands, used this guz" of thirty-two fingers. And Akbar seems to have restored the mookausumah settlement, with conversion into money of the government share, in some of the provinces. Of the fifteen soubahs which composed his empire, *ten* were measured. The remaining *five* soubahs were not measured; but the revenue was settled by *nussuk*, or computation, and valuation of the crop before harvest, and was paid in money. This was the custom in Bengal.

The soubahs not measured were Cashmeer or Cabul, Tatta, Berar, Khandees, and Bengal: those measured were Behar (part at least), Allahabad, Onde, Agra, Malwah, Guzerat, Ajmeer, Dehli, Lahore, and Moultan. The measurement of the cultivated lands thus made, and the ascertainment of the average produce of a beegah, were the data on which the assessment was formed. One-third of the average produce was fixed as the revenue; but in cases of inundation, or other unavoidable calamity, the impost was less for the first four years following it. On the above basis, taking the average of ten years, Akbar made

made a decennial mookautuaah, or permanent-rate settlement, which is stated to have given great satisfaction to the people. This was done under the superintendence of Raja Tudar Mull and Muzuffur Khan. It is the settlement so often alluded to by writers on this question; and the amount is known by the name of the *ussul toomar jumma*, established A. D. 1582.

The Moohummudan law, as I have observed, allows the khurauj to be levied as high as one-half. Some lawyers say, "as much shall be left to the husbandman as will maintain his family, servants, and cattle till next crop, and all the remainder shall go to the crown; but one fifth of the produce is deemed the equitable and commendable portion, being double the *ooshr*, or double tithe. The *Ayeen Akburee* says, "former rulers of Hindoostan took "one-sixth; but then they imposed a variety of other "imposts, equal to the whole quit-rent of Hindoostan, "which Akbar abolished: among these, the capitation "tax." And according to Pliny, the husbandman paid one fourth of the *increase*.

Ferishtah tells us, "that Allah the First ordered a tax "of half the annual produce; that he appointed officers "to superintend the collectors, who were ordered to take "care that the zumeendars levied no more from the poor "farmers than in proportion to the estimate of their "estates." The Moohummudan law, in cases of inundation, or when the crop was blighted or blasted, or otherwise destroyed by unavoidable calamity, granted a remission of the khurauj. It also says, that "if the husbandman is unable to cultivate the land, government "shall lend him as much as will enable him to do so, "taking from him a surety: the loan to be recoverable

“by easy instalments, but to be a debt against the person of the cultivator.”* We accordingly see that Akbar, in his instructions to his amilguzzars, ordered them “to assist the needy husbandmen with loans of money, and to receive payment at distant and convenient periods.” These advances are known to India at this day under the name of *tuccavi*; and the custom of making them is practised, almost universally, by all land-holders.

We may compare the rates of assessment in India, during the Moghul government, with those recognized by the Moohummudan law. In the province of Behar, for instance, the measured land of 138, out of 199 pergunnahs, contained 2,444,120 beegahs. Suppose every beegah to be rated as *dry crop land*, the very lowest rate, at three shillings, it would give £366,618 sterling (rupees 36,66,180); and we find the jumma of that province stated in the *Akburee* at rupees 43,16,004 (£431,600 10s.); difference, rupees 6,49,824 (£64,982): which if we set off against the superior revenue which would fall to be levied from that part of the lands which produced *green crop*, which paid five shillings, and vineyards as high as ten shillings, the estimate will bring the amount of assessment fixed by Akbar on the cultivated lands of Behar as near the rate specified by the Moohummudan law as it is necessary, in an inquiry like this, to trace it.

The remaining sixty-one pergunnahs of the province of Behar, the land of which was not measured, were rated at sicca rupees 12,30,940. Total revenue of the province, sicca rupees 55,46,944, minus rupees 55,803 of *seyoorghal*, or charitable funds and poor's rates. It furnished also 11,415 cavalry and 449,350 infantry, and 100 boats.†

Timour

* Zey laacc.

† Akburee.

Timour exacted from lands irrigated by water from rivers, canals, or rivulets (easy irrigation), one-third of the produce; convertible, at the pleasure of the ryots, into ready money, at the market price: and if the ryots were not pleased with this, the lands were to be measured into jureeb, and classed into first, second, and third classes. The produce of the first class was to be estimated at three kherwars or loads; that of the second at two; that of the third class at one kherwar; average two kherwars, per jureeb: half, or one kherwar, to be taken as wheat, the other half as barley. The settlement or assessment was to be for one-half of this: so that for twenty jureeb, of land watered as above, ten kherwars of wheat and ten of barley were payable. The barley was reckoned half the value of wheat. Or if the ryot chose to pay in money he might, at the rate of five miskauls* of silver (value about five shillings and sixpence sterling) per load, for wheat, and two and a half miskauls per load for barley (two shillings and nine-pence value): so that, by this reckoning, the khurauj of a jureeb would be four shillings and two-pence sterling, or two rupees one ana, which would be one-half more than the rate charged by Akbar. But then a tax was levied by His Majesty Akbar, "in return for the cares of royalty, of ten seers of grain from every beegah of cultivated land throughout the kingdom."†

This would raise the land-tax of Akbar to about five shillings and sixpence per jureeb. Nor must we forget that Timour levied only a third, or a fourth, from lands which depended on rain for their fertility, which would probably diminish the general rate below those fixed by Akbar.

Since

* A miskaul is equal to 7 dirhums; a dirhum is equal to $6\frac{1}{11}$ anas: so 7 dirhums are equal to $44\frac{1}{11}$ anas, or 2 rupees $12\frac{1}{11}$ anas.

† Ayeen Akburee, vol. i. p. 287.

Since Akbar's time another impost was, by royal authority, fixed; first upon the southern provinces of the Dukhun, and afterwards it became general over that part of India, to be paid to the Mahrattas, by a treaty of peace made with them, in Bahadoorshah's reign, in the year of our Lord 1701. This was called the *dusmuk'hee* or tenth handful: that is "the tenth of that part of the "crop allowed the farmer."* This was a tenth of two-thirds of the produce, for that was the general share of the farmer (or about 6. 6 dec. per cent).

Besides this, a fourth of the government share of the revenue was afterwards accorded to those marauders, apparently, at first, gratuitously and without authority, by Daood Khan Peni, who was left *locum tenens* for Zoolfukar Khan, Soobadar of the Dukhun. This was called the *chout*, or fourth; and has been erroneously supposed, by many, to be a fourth of the produce. It was not confirmed to them till the reign of Ferakhsere, who ratified it by an imperial firman, about the year of our Lord 1715. The *chout* of one shilling and three-pence of the produce, or about 8. 3 dec. per cent, making together with the *dusmuk'hee* fifteen per cent., or about one-seventh of the whole produce of the Soubah of the Dukhun and southern provinces, viz. Poonah, &c. was the acknowledged revenue of the Mahrattas on those provinces.

The third source of Moohummudan revenue was *tribute* of tributary tribes or states. This has no limit, but is settled by convention, and is arbitrary. The *Bunne Toghlub*, a tribe in Arabia, paid double *ooshur*, that is, one-fifth, as tribute.

The

* Secur Moot., vol. iii. p. 221.

The fourth, the *customs*. This is known in law by the term *ooshr-oot tujaurut*, or tithe on merchandize, when in transit. A *modus*, or taxable amount, *viz.* two hundred dirhums, was fixed, below the value of which no tax was levied. It was to a *Moslem* about two and a half per cent.; to a *Zimmee*, five per cent.; and to a *Hurbee*, or subject of a foreign state, ten per cent., or whatever *his* government charged on the property of Moslems, when that was ascertained. If they charged no duties on Moslem merchandize in their country, then their subjects were exempt in the Moohummudan dominions. The Moslem and the *Zimmee* paid only once in one year, but the foreign merchant was charged as often as he passed into the Moohummudan dominions.

The sovereign, by the Moohummudan law, has the sole charge of the customs. They are levied, as is stated, "for the protection of the roads from robbers and thieves;" and it is remarkable that it is the same by the old English law, and that the same reason is assigned by the English lawyers for levying customs, "that they are vested in the king, and that foreign merchants are to be chargeable with double customs."*

In India, therefore, five per cent. would be leviable from the merchandise of Hindoos, and other non-Moslem subjects, in transit, and two and a half on that of a Moslem. Timour had his collectors of customs and his minister to receive this revenue: "the duties on the merchandise of comers and goers, also the taxes on cattle (as below) and on pasture lands."†

It

* Blackstone, b. i, 68.

† Institutes, page 303.

It is stated of Akbar, "that he remitted duties on exports and imports by sea that would equal the revenue of a kingdom, and now nothing is exacted but a trifle of two and a half per cent."*

The fifth source of Moslem revenue is *zukunft* on cattle, or cattle tax: that is, on camels, oxen, sheep, and goats. The original signification of *zukunft* is purity; to purify, Heb: זָכָה *zukah*, "pure, clean," הִזְכֵּנוּ "wash you, make you clean," *Isaiah* i., 16. לֹא זָכָו *lazukoo*, "they are not pure," *Job* xv. 15. The word "*zukunft*" has evidently been introduced into finance with the view of creating a belief, that by giving a part "*to the Lord*," the residue, including the donor of course, becomes thereby more pure, and of a higher value. The giver derives spiritual exaltation from the act; and who is there that would hesitate to purchase so important a benefit on so easy terms?

It is, however, only "for *brood* cattle, which pasture out of doors for the greater part of the year," that this pious impost is payable. I call it an impost, because it is compulsory. In case of non-payment, the magistrate has the power of compelling the individual to pay it, on pain of imprisonment. The way in which this power is expressed is curious. The lawyers say the judge *shall not force* the person to pay his *zukunft*; *but he may imprison him till he do pay it*. Moslems, only, are admitted to the privilege of paying *zukunft*. Unbelievers are not so easily purified; and they were not suffered to attempt it in this way. "Do not you see," say the grave doctors, "that even hell-fire itself is incapable of making the unbeliever pure: how then can they be purified by means so inadequate

* *Ayecn Akburee*, vol. i. 296.

“adequate?” A very conclusive argument, and one, at all events, not likely to be impugned.

Labouring cattle, and cattle fed at home, were exempted; and of pasture cattle a rateable number was fixed, under which no *zuka* was payable. The *zuka* on camels was thus fixed. On five (the lowest taxable number of camels) one goat was payable; for one hundred camels, two three-year-old camels were paid; about two per cent, supposing a three-year-old to be of the average value. Young and old are reckoned together, of all taxable animals.

On *kine*, thirty is the lowest taxable number; and for that number a yearling calf was paid. For forty, one two-year-old. Sixty paid two yearlings. One hundred paid two yearlings and one two-year-old; which may be about the same value.

On *sheep and goats* forty is the lowest taxable number of these, and paid *one*; but for one hundred and twenty no more than one was chargeable. From one hundred and twenty-one to two hundred, two were payable; and one per cent. for every one hundred above that number; so that one per cent. may be stated as the *zuka* on sheep.

On *horses*, meaning a brood stud. *Horses* paid nothing if by themselves, nor *mares* if by themselves, but only when they were kept together. The tax on horses was levied either *ad valorem*, paying two and half per cent; or, if the owner chose, he might pay by number, at the rate of ten dirhums (ten shillings) a head. It was disputed, however, by the lawyers, whether even brood horses were taxable, or whether the law applied only to horses for sale. Mules and asses are also chargeable, but only when they are merchandise.

Timour and Akbar levied a tax on cattle, without reference to the creed of the owner, whether Moslem or Hindoo. "If," says the Akburee, "Khurasanee land is kept for pasture, let there be taken yearly from line each three dams, and from buffaloes six dams. Calves shall not pay; and for every plough the owner shall be allowed four oxen, two cows, and one buffalo, that shall not be taxed."*

By the Moohummudan law all labouring cattle are exempt.

6th *Zukaut on gold and silver.* The lowest taxable sum was twenty miskauls of the former and two hundred dirhums of the latter (both the same value), and paid two and half per cent; and the same per centage was levied on bullion, ornaments, and plate made of these metals.

6th. *Zukaut on oorooze*, or goods when merchandise, and not in transit. These pay *ad valorem*, yearly, at the same rate as gold or silver. The stock of an artist or tradesman even is liable to this impost. If a dyer, for example, purchase a stock of dye, should its value amount to two hundred dirhums and he keep up this stock for a year, he is liable to *zukaat*. Every thing that yields a profit or increase is liable to this tax, which may be called a species of excise. The hire of the dyer is the profit or increase which the law here contemplates. Every thing for sale, or which "yields a profit to the owner, or which by his labour or art enables him to reap a profit, is included in the word *oorooze*, with the exception of silver, gold, coin of these, cattle, land, and its fruits," all of which,

as above, are liable separately. This tax is two and half per cent.; and *note*, to make up a *modus*, or taxable amount, the value of goods may be added to money, and the duty levied from the whole.

7th. *Alms at the eed of fetr*. This is termed صدقة القطر *sudukat-pool fetr*. Every Moslem, male and female, sane and of age, who besides his house, household furniture, wearing apparel, his horse, his armour and arms, his labouring slaves, has two hundred dirhums of property, is liable to this tax: "it is incumbent upon him." It is half a *sauaa* of wheat (about nine pounds and a half) or a whole *sauaa* of barley, or the same of dates, or of dry grapes, at the option of the *donor*. This eed, or festival, is held on the first day of the month of shuvaal, immediately following the fast of Rumuzaun, the Moohummudan Lent.

Under this head may be classed "expiatory sin offerings" and "things offered by vows," as they all went to relieve the poor, and, consequently, to lighten the burden of them to the state.

To Timour's *third* minister was assigned the duty of receiving religious donations.*

8th *The capitation tax*. This is termed جزية *jizeeah*, and signifies, in law, an equivalent given by the subjects who are unbelievers for protection; or, as some have it, "an equivalent for sparing their lives." The word جزية *jizeeah* is derived from جز' *jooza*, a part or piece of, جز' *juza*

* Institutes, page 355.

juza, to give, to break in pieces, *تجزيه* *tujzeeah*, to be satisfied with, or hold sufficient, *جزا* *juzau*, an equivalent, *soorauh* Heb. *jooz*, or *juz*, *abscondere*, *excindere*.

All non-Moslem subjects are liable to this impost, who are males, adult, and *able* to work, whether they work or not. There was an exception, however, to this, in Arabia proper. The capitation tax was not accepted of the idolaters of Arabia proper; their sin of infidelity being aggravated by the birth of the Prophet among them. These had the option of the faith or the sword. The idolaters of all other countries might pay the *jizeeah*: and in Arabia proper even the “*ketaubees*,” *اهل الكتاب* *ahl-ool kitaub* (lit. people of the book; that is, those who had a divine revelation, meaning Christians and Jews); also *مَجُوسِي* the *majoosees*, the Persian majee, and foreign idolaters, *عَبْدَةُ الْوَثَانِ مِنَ الْعِجَمِ* *aabdut-ool aousanmen-il aajume*. These are declared to be eligible, even in Arabia, to secure their protection by paying the capitation tax. The author of the *Kamoos* says the word *مَجُوس* *mujooos* is an Arabic corruption of *مَجْ كُوش* *maj gosh*, which signifies “small ear:” a name which the founder of the magi religion got from the remarkable smallness of his ears. The *mujoosee* are worshippers of fire. “*مُجْ* *muj*, *ماج* *mauj*, the moon,” also “*مُجْ* *mug*, *مُغْ* *moogh*, fire, a worshipper of fire.”* The word “idolater” is *عَبْدَةُ الْوَثَانِ* *abdut-ool ausaun*, from *وثن* *rusun* an idol. The author of the *Soorauh* says “*وثن* *visun*, “also *واثن* *vausun*, signifying firm, perpetual, water which “perpetually flows; also an idol.” Hence perhaps the name of

* *Farhung e Jehangeerec.*

of the Hindoo god Visunah, or Vishuna. I say "hence," supposing the Hindoos to have borrowed; because the same root is found in the Hebrew with the above meaning אָתוֹן *authun*, or *asun*, stetit, constetit, pertinax fuit. "Hence אָתוֹן *asun*, " *asina*, an ass; because, says the lexicographer, it goes "slow and often stops. It denotes generally a notion of "constancy, also firmness strength. It is also said of a "sea, because with force and impetus it goes to and fro; "also a torrent." *Stock*.

The amount of the capitation tax is, from the wealthy, forty-eight dirhums yearly; from the middle classes, twenty-four; and from the labouring classes, twelve dirhums, paid by monthly instalments. The owner of ten thousand dirhums (or fifteen thousand, as some say) is held to be in the first of these (the wealthy) classes; the second class consists of those who have property, but are not altogether independent of their labour; the third class requires no explanation.

This tax must have been enormously productive in India. An annual tax on adult and able-bodied males, of from two pounds eight shillings to twelve shillings sterling, on a population of eighty or one hundred millions, allowing one-sixth to be Moohummudans, and therefore not chargeable, would be enormous. Take fifteen shillings (seven rupees) as the average amount; and allowing for females, children, &c. take one-sixth, or fourteen millions, as the average taxable number of the non-Moslems, the amount in rupees would be ninety-eight millions, or about ten millions of pounds sterling; more than a twelfth part of the whole land revenue of India, even in the reign of Akbar, which, for his fifteen soubahs, was rated at about one hundred and sixteen millions sterling.

But

But the capitation tax was extremely obnoxious to the Hindoos, and was repeatedly abolished in India, and as often revived, till the reign of Moohummud Shah, who, at the intercession of Rajah Jey Sing, repealed it, for the last time, as before-mentioned. This was about the year 1745; twenty years only prior to the grant of the Dewanee of the provinces of Bengal, Behar, and Orissa to the Company: so that, if the tax was then levied, there must be many Hindoos now living who have paid it: all those of the age of ninety and upwards.

This tax, though well known in Europe, has been considered in India as a highly ignominious impost. The reason is two-fold; first, being levied only from non-Moslem subjects, it marked an obvious distinction among the people; but, secondly, the very words of the law which imposed it convey the most pointed degradation; it positively enjoins, that the jizeeah shall be paid by the Zimmee in a humble and humiliating posture. "They shall pay the jizeeah with their hands *وهم صاغرون* *vu hoom saugheroon*, and themselves in a humble posture;" but which words have been interpreted by some to convey a still more degrading meaning. These tell us the receiver of the tax shall call them to him, and say to them "pay the jizeeah, you infidel dog," and when he has paid it, as he retires, he shall be kicked out. This no law-giver could ever have authorized, not even a Moslem. It is the interpretation of a fool and a bigot; but still it is of importance, as it tends to illustrate the remarkable degree of repugnance which the Hindoos evinced to the tax. It was not the amount they objected to: indeed a Moslem, who paid *zukaat* on his property, paid much more, probably, than the jizeeah. Whenever the question was agitated,

agitated, it was the total repeal of the tax which the Hindoos solicited. It is not my intention to recommend the revival of the jizeeah; but it cannot fail to be instructive to the Indian financier to know the taxes, and the nature of them, which have heretofore existed in this country.

9thly. *Fifths*. This is termed *خُمْس* *khooms*, signifying a fifth. These are the fifth of prize or plunder taken in war, of the produce of mines, of treasure trove, wrecks. The fifth of prize or plunder, during the conquering days of the Moohummudans, must have been a very productive source of revenue. Of every thing taken in war a fifth went to the exchequer, the remaining four-fifths to the troops "who were present at the affair."

Akbar, in his instructions to his Fojdars, directs them "to act with fidelity in the division of plunder; a fifth part of which he shall send to the royal exchequer."* The produce of mines of gold, silver, copper, iron, lead (some say quicksilver), paid a fifth; but not limestone nor sulphur, nor precious stones, as rubies, diamonds. Metals only were chargeable.

Treasure trove. This term was applied to "coin found hidden in the earth;" it paid a fifth. But if it was of Moslem coinage, it was advertised for the owner; if of Infidel coinage, the fifth was immediately paid, and the remainder went to the original owner of the land wherein it was found; or if in one's own land, or in a desert, or in land belonging to no one, the remainder went to him who found it. The fifth of wrecks, also, went to the treasury.

Treasure

* Ayeen Akburee.

Treasure trove must also have been regulated. "If a person find hidden treasure in the lands of another, a fifth goes to the crown and the remaining four-fifths go to the owner of the land (meaning the primitive owner, to whom the lands were assigned at the conquest of the country, or his heirs), not to a purchaser or owner by any other tenure; it shall rather escheat to the crown." Timour's third minister had charge of the collection of these duties.

10th. *Escheats*. When property was left without a legal heir it escheated to the crown. In India, where there were frequent instances of conversion to the Moohummudan faith, it is probable that escheats often occurred; for, by the Moohummudan law, difference of religion bars inheritance: that is, if either party be a Moslem. A Hindoo cannot inherit of a Moslem, nor a Moslem of a Hindoo, but a Hindoo may inherit of any other sect of non-Moslems.

Timour's third minister was appointed to take charge of the property of absentees, insane persons, and of those who had no heirs, and of fines. In the same regulation the following is mentioned *اموال اينده ورونده amwal-e aecunda va ruvinda* (lit. the property of the comers and goers), meaning, perhaps, the Moostaumin or foreign travellers with passport; also *حاصل بادي و هواي hausil-e baudēe rū huwāee*, which the translator does not translate, but which mean, things found without owners, known, in law, by the name of *لقطه looktu*.

Akbar desired his amilguzzars, or collectors of revenue,

“to take proper care of the effects of absentees, and of those who die without heirs.”*

11th War-tax. This tax is not a constitutional tax, and the sovereign ought not to levy it, unless there be not sufficient funds in the treasury; in which case, however, he may freely levy it. The war-tax might be made, and no doubt was made, a fruitful source of exaction in India, as the occasion for such exaction could seldom be wanting.

These are all the legitimate sources of revenue under a Moohummudan government, but, *de facio*, under the Moohummudan government of India, there was a great variety of other imposts, which existed down to the reign of Akbar; and, as stated, were remitted by him, to the amount, including the capitation tax, of the whole quit-rent of Hindoostan. These were the

میر بحری *Meer buhree*, lit. admiralty dues, port duties.

کریعی *Kureeaaee*, tax on convocations assembled to settle business; on each person.

گاوشماری *Gaoshumaree*, tax on kine.

سر درختی *Siré derukhtee*, tax on fruit-trees.

پیش کش *Pesh kush*, introductory presents, as in cases of succession or introduction at court.

فروق اکسام پشه *Furookaksam peshah*, tax on artizans:

داروغانه *Daroghanah*, darogha fees.

تحصیل داری *Tehseeldaree*, tehseeldar's or subordinate collector's dues.

فوطه داری *Fotahdaree*, fotahdar or money-trier's dues.

وجه کرایه *Wijeh kuraeah*, lodging charges.

* Ayceen Akburee.

خریطة *Khureetah*, bags for the money revenue.

صرافي *Surraufee*, shorffage.

حاصل بازار *Hasile bazar*, market dues.

نكاس *Nekaus*, dues on paying up arrears of revenue.

Besides which, a tax on the sale of cattle, and likewise a tax on hemp, blankets, ghee or oil, and on raw hides, and on measuring land, and on weighing; as also a tax for killing cattle, and on tanning; on gambling with dice; on sawing timber; also on rahdaree passports; and one that was called pug, a kind of poll-tax, as also hearth-money. There was also a tax on the buyer and seller of houses; also on salt made from earth; one called "bilkutty," on the commencement of reaping, also on putty numed (felt), on lime for building, &c., on spirituous liquors, on brokerage, on fishermen, and on storax.

We read in the Institutes of Timour of a سرشماری *sir-shoomauree*, a poll-tax, and also خانه شماری *khanah shoomaree*, house-tax; which he prohibited from being levied.* He also says, the impost on herbs and fruit, and the سایر جهات *sauer jehaut*, or dues of the towns and places, should be continued according to ancient custom, if the ryots were satisfied; otherwise they should be settled by hust-o-bood, that is, by valuation or estimation, on the data of the هست *hust*, "is" or "present," and بود *bood*, "was" or "former" proceeds.

The same regulation also provides, that the dues of watering انجور and of الفجرا common, and مراعي pasture, are to be levied according to ancient custom; with the above option, however, of valuation by hust-o-bood.

Akbar

* Institutes, page 349.

Akbar levied a tax on *marriages*, according to the rank of the parents; each party to the marriage paying the tax. This was, for a son or a daughter of a munsuadar, of

From 5000 to 1000 horse.....	10 mohurs
Do. 900 to 500	4 do.
Do. 400 to 100	2 do.
Do. 80 to 20	1 do.
People of condition	4 rupees
Common people	1 do.
Poor.....	1 dam.

Taking the population, and the Indian proportion of marriages, this tax would amount to a large sum.

The mint taxes were also a considerable source of revenue to Akbar. They amounted to six and a quarter per cent. for gold, besides the expense of assaying and of coinage, which was seven and a half per cent. more, paid by the owner of the bullion. Thus

Materials, ingredients, &c. cow-dung and charcoal, clay, quick-silver, and lead.....	Rs.	As.
Workmen's wages.....	5	0
Expense.....	7	8
Duty to the king.....	6	4

Total dues of gold coinage, Rs. 13 12

The expense of coining silver cost the owner about one per cent., and the government duties were five per cent.; total six per cent.

The expense of coining copper was about six anas per maund; which gave about 1,170 pice, value twenty-nine rupees;

rupees; and the king's duties were one rupee eight anas, or five per cent. for one hundred rupees; total, one fourteenth, or six rupees nine anas per value of one hundred rupees.*

Total expense of coinage per hundred rupees	Rs.	As.
value	1	14
King's duty	say	5 0
		<hr/>
Total copper coinage	6	14
		<hr/>

The coinage, at the present time, in the three mints of Calcutta, Benares, and Furrukabad, is not known to me. For three years ending with 1818-19, it gave an average of about three crores; but since that period the coinage has diminished. The revenue arising from this, at five per cent., would be fifteen lakhs annually, exclusive of the cost and charges of the coining, which, as above, was payable by the owner of the bullion.

These are the sources of revenue which are recognized by the Moohummudan law, or were made available for the use of the state, under our predecessory Moghul government. If we compare them with the present single impost on the land, the only source of revenue worthy of notice except the salt and the opium monopolies (and a duty was levied by our predecessors on salt also), and advert to the very low rate of the land assessment of the provinces of Bengal, under permanent settlement, we cannot fail to see that, under the British government of India, the public exactions are infinitely lighter than they have ever been, and that those who represent them as exorbitant

* Ayeen Akburee.

orbitant are either themselves misinformed, or desire to misinform others.

Such are the restrictions imposed upon the present government of India, that even of the salt monopoly it is not permitted to realize the highest advantages. The prohibition of European merchants from purchasing salt at the Company's sales, has thrown the trade in salt into the hands of a few native monopolists, who regulate the price at will. Government receive about three rupees per maund; but the salt is re-sold, under their eye, at five rupees in Calcutta, by retail, after being adulterated with ten to fifteen per cent. of earth and dirt. The reasons which gave birth to this restriction have long ago ceased to exist. The restriction is obviously adverse to the interest of the Company, and no less so to that of the natives, who are now left at the mercy of a few native dealers. These lately availed themselves of the power which this restrictive law gives them, to such an extent, that in some districts the price of salt rose to ten and twelve rupees per maund, so that the poorer classes were compelled to deny themselves the use of it altogether: a circumstance which distressed the government beyond measure; but they were, for the time at least, without the means of affording relief.

If it be desirable to increase the surplus revenue of India, that it may be done, is sufficiently evident. A limited revenue, and boundless expense of indispensable military and civil establishments, have hitherto compelled government to place those establishments on the lowest possible scale, both as to number and allowances. The policy of this is by no means apparent. More attention to the improvement of the revenue would produce ten thousand times

times the amount of saving, to be derived by retrenching from the already too scanty income of faithful and zealous servants of government. The system of retrenchment, which necessity gave birth to, has been kept up much too long. The capacity of the greatest dunce that ever came into office in India is fully equal to this, the lowest of all financial operations; and it is not unfrequently that we see such men so employ themselves. Their motive is not the good of the service—the welfare of their country: it is altogether selfish; to recommend themselves, as they hope to do, to the local governments, or the authorities in Europe. Nor can we wonder at, though we may regret, their success, seeing how difficult it is for the head of a government to get rid of a specific proposal that has economy for its object, however little disposition there may be to entertain it.

Upon what principal of good government, as applicable to a foreign province, such as India is of England, ought the public servants of the state, the individuals upon whose energy of mind, talents, virtue, and honour, the country is preserved to England, to be kept, in a foreign land on a bare subsistence?

The situation of the Company's servants in the military branch of the service, at this time, is, I fear, much worse than is believed, even by those in power at home. I say so, because my opinion of their liberality is such, that I feel convinced they would improve the condition of their army, were it fully made known to them, and they were convinced of the incalculable advantages which would result from that improvement. Numbers of their officers, men of family, all of education, and many of them men of talent, after fifteen, even twenty years service, are now dragging on an idle, and consequently a comfortless life.

Might .

Might not many of those able, intelligent, and worthy men, be usefully employed, in time of peace, in carrying into effect the measures of government for increasing the revenue, till it should become sufficient to admit of a greater remuneration to themselves and their associates? Thus might all be enabled to maintain the appearance of respectability, even of affluence, so befitting an English gentleman, and, in the eyes of the natives of India, so becoming an officer of the English government: whilst those who preferred the enjoyments of their native country, would have the prospect of returning to it within a reasonable period, if not with riches, yet with a comfortable independence.

It is impossible to deny that England would be a gainer by this state of things, both immediately and ultimately: immediately, because the additional receipts of the servants of government would augment the capital available in India, the proceeds of which would be finally realized in England, and increase the general wealth of the country; and ultimately, because by thus raising the servants, who are in fact the organs of government, in the estimation of the people, by enabling every individual branch of the executive to be more extensively useful, or benevolent, or charitable, to those who are under his influence, the national character would be elevated, the good-will of the people secured, and by consequence, the stability of the government consolidated.

Those who consider the influence of our national character to have great weight in the system of our Indian government, will not look with the eye of indifference upon what is here but briefly hinted at. But it is not merely the moral influence that is concerned. The physical

sical powers of man are wonderfully affected by the state of his mind, and it would be just as hopeless to expect the most powerful pitch of tone from an unbraced instrument, as energy of intellect, or vigour of body, from the man whose mind is depressed, by dragging out a life of disappointed hope in a foreign land with scarcely a chance of visiting his own.

To suffer the scale of the European character to fall, especially of the European servants of government, we may rest assured, is very far from being the prudent policy of Britain in governing India. If, indeed, the influence of individual, and by consequence, of national character, be of any political importance, to preserve and maintain that influence, the standard of character must never be suffered to fall back. To maintain our distance we must advance, without which our ascendancy cannot be preserved. To effect this, the respectability of the service in both branches must be upheld; and liberality on the part of government can alone do this.

Nor let it be supposed that this would be a misappropriation of part of the surplus revenue of India. On the contrary, if we attend to the relative situation of India with respect to England, to the moral condition of the natives, and the state of the arts and sciences among them, it would be difficult to devise any other mode of application of that fund to the same extent, which would be equally advantageous to both countries. Pecuniary means alone are wanting to hundreds, I might have said thousands, of the Company's servants, to ensure their hearty exertion in an infinite variety of ways, for the benefit of India. Both India and England would profit by the augmented expenditure of individuals in India, of the productions of the respective countries;

countries; and what might be ultimately saved by those who preferred frugality, would necessarily find its way to England: thus realizing the two-fold advantages of increasing the consumption of our English manufactures, and augmenting the amount of the imported wealth of the kingdom.

It is evident that India can only benefit England in two ways; by affording a market for our manufactures, and by remittances (either on account of the government or of individuals), by investment or otherwise. It matters not to England though the proportion of private remittances be increased, so that the total of both public and private be not thereby diminished; and therefore, to enable the Company's servants to increase their hard-gained earnings cannot be attended with any evil, even in this point of view. But with respect to the consumption of our manufactures, this is not merely a matter of indifference: it is not merely a matter of indifference, whether those who are the principal consumers are, or are not, furnished with the means of purchasing. The whole consumption depends *entirely* on this: the Europeans in India are, as yet, the principal consumers of English goods; excepting cloths and metals, they are, it may be said, the only consumers. The Europeans in India consist almost entirely of the Company's servants: if, therefore, you augment the means of these servants, you will unquestionably improve your English export trade.

This improvement would be direct and immediate; but I think, the benefit would not rest here. A more extensive and general use of English articles by Europeans, would enable the importers into India to dispose of them generally on easier terms than the limited trade now carried on permits.

Many

Many articles would then be within the reach of the native population, which they now cannot afford to purchase. The taste for, or in other words, the habit of using them, would extend to a limit which our present experience does not authorize us to imagine.

This seems to be the most eligible way of increasing the consumption of English manufactures, though it appears to have been lost sight of; whilst the advantage of colonization, in respect of furnishing the wished-for market, has been much expatiated upon. But India is already colonized: that country is full of a peaceable and obedient population, living under the protection of the English government, which they acknowledge to be their government: they are subjects of the crown of England in every essential point of view. They are not, it is true, Englishmen, nor the descendants of Englishmen: but if this be objected to in India, the Cape of Good Hope, and other admitted colonies, peopled by the Dutch, French, and other foreigners, are liable to the same exception; surely their complexion will not be held to constitute a real distinction. The colony was not indeed planted by us; we found it full grown: but this does not alter the connection between the countries. It remains not the less, for that, our clear and decided duty to improve it, for the mutual benefit of both countries.

From the state of moral maturity in which our Indian colony was found, we ought to have expected that the inhabitants would with difficulty be made to yield to any change, however advantageous to themselves; and what more than this *have* we experienced? Nay, we have found them tractable, beyond the expectation of many; and there is no doubt that the influence of example will in good time

time realize the hopes of the most sanguine. It must, therefore, be indisputably the policy of England, to afford to her Indian subjects the fairest, as well as the fullest opportunity of profiting by such example.

We have got a population to the utmost extent of our wishes. Could we see them model their morals, their minds, and their manners, after the precepts of our holy religion, and the fashion of the best examples of our own countrymen, I am at a loss to conceive where would be the room left for a wish for colonization? We see, therefore, how idle it is to prescribe colonization, in the acceptance in which that term is applied by those who use it most, as the only means of improving India. For my own part, I believe it to be the worst that could be invented, and the least efficacious; whilst, at the same time, it would be the speediest to sever the connexion between the two countries for ever, and by consequence, as in the case of America, leave both imbued with mutual feelings of animosity, so indelible, that even time itself seems incapable of obliterating.

CHAP. IV.

ON THE PRESENT SYSTEM OF REVENUE.

Permanent Settlement.

NOTHING can be more important to the interests of India, than a well-regulated administration of the land revenue. When we consider not only the great proportion of the population engaged directly in the affairs of husbandry, but that the employment of so many is limited to, and consequently their entire thoughts are engrossed with, the single object of providing the bare necessities of life, we shall be able, in some degree, to appreciate the vast importance to the happiness of the people, of the regulations which may be adopted for the adjustment of the revenue of the soil. The system authorized for the management of the land revenue of India, be it what it may, cannot therefore be put in practice without producing effects of the greatest magnitude, on the condition of the people and the prosperity of the country.

Many have been the plans recommended, tried, and abandoned, for their defects. The ancient system of India revenue is also defective: it is a human institution, and may well be imperfect. Its imperfections, however, were seen and experienced. Those of the new plans required experience, and that only to shew that they must fail. But the ancient system had one great and decided advantage: that it was known to the people, the people were reconciled to it, and, like all political institutions, however bad, what was wrong in it had doubtless acquired practical

practical correctives, of easy and general application, which rendered it at least sufferable to the community.

When the Emperor Akbar approved the settlement submitted to him by his able financial minister, Rajah Tudur Mull, and of which that valuable officer is by many erroneously supposed to be the author, his Majesty well knew the source was more sacred from which it sprung. The law of the land was not altered by his Majesty's Hindoo minister, and his able Moohummudan colleague, Muzaffur Khan: but a settlement was made, having the law for its basis; and the detail was ably projected and superintended by those valuable servants of the state, who neither did, nor would have dared to depart, in any thing essential, from the law and the usage of the country.

In modern times, conquering statesmen have greater confidence. They do not hold themselves hampered by custom, however sacred, antient, or universal! There is not in the history of the world a more extraordinary instance of disregard of the usages of a people, than is to be found in the conduct of those who swayed the councils of India when the great financial innovation of 1793 swept away the ancient landholders of Bengal, and limited its territorial revenue for ever!

Nor did those celebrated financiers better consult the interests of the British government. They appear to have forgotten altogether the distinction between the people of England, to whom luxuries are become necessities of life, and may be touched by the tax-gatherer, and the subjects of their Asiatic territories, to whom even the necessities of life

life are luxuries. What source of revenue did they leave to meet the growing expenditure of the government?

A land revenue is well adapted to the present state of India; not only on account of the want of other sources, but because of the antiquity of the system, of its being so well understood by, and so familiar to the people; their being so thoroughly reconciled to it, as to submit, even cheerfully, to heavy exactions from the land, whilst, with reluctance not easily to be overcome, they are brought to pay even a petty tax otherwise laid on.

All are accustomed to pay for their land. It is not a tax upon their industry, but rather a premium to be industrious; for the more they produce by their labour, the lighter will their public burden be. A cultivator pays so much for his field or beegah. If by his exertions it produce much, the less will be the proportion of his assessment to the produce. Not so a tax on the produce of his land: a corn tax. As the produce is increased, so would be his assessment.

The ease with which men are apt to be imposed upon by words, has never been more successfully exemplified than in the case we are now about to consider. A "permanent settlement of revenue," a "permanent income," sound very imposingly in the ears of an Englishman. It means, he must conclude, something *secure*. A revenue permanently secured, though it should perhaps be not quite so large, is a good thing, he would say; and the old adage, "a bird in the hand is worth two in the bush," would occur to fortify his belief. But when this permanent settlement comes to be inquired into, even very superficially, it will be found to be no more than empty sound, so far as security

security for the revenue goes; and, in truth, to partake no farther of the quality of permanency, than as it is a permanent obligation, on the part of government, to cease for ever from increasing the India revenue, entered into with individuals who never had, indeed never can have, any security to give, beyond what government always did possess without them; namely, the *soil, and the labour, and wants of the people.*

The amount of revenue, instead of being fixed, has been, and must be ever liable to fluctuation, and always by diminution. The want of security for the revenue is inseparable from the state of society in India; but the defect, involving progressive diminution of revenue, is intrinsic, essential, and peculiar to the settlement to which I am adverting. A permanent limitation of land revenue must necessarily contain within itself the seeds of its progressive decay. There is nothing stationary: by all the laws, both of the moral and physical economy of this world, that which cannot increase must diminish.

In fact, instead of being what it professed to be, an engagement entered into with the owners (proprietors) of the soil for a specific revenue from their lands, with all that security for fulfilment which a wealthy landed proprietary necessarily gives, this far-famed "permanent settlement" is nothing more than a species of farming out of the land revenue to individuals; men, almost universally speaking, of no wealth or capital, consequently but little interested in the prosperity of the country; men who had no right of property in the estates now conferred upon them, and whose only object was to accumulate wealth, or to enjoy affluent sluggish repose, regardless even of the ruin of their

their tenantry, which this unhappy measure gave them the power of doing.

It is absurd to talk of the *permanency* of the settlement affording any security to government for the revenue. This idea must be rejected by every person who reflects a moment on the subject, and knows who the parties are. There is, in truth, no security for a land revenue in India, but the security of a *moderate assessment, fairly distributed*; a regular and protecting government; protecting not to the zameendars or farmers of the revenue, but to the ryots or cultivators, whose industry alone is the only source of, and security for the revenue.

It might have been expected, on the subversion of the Moghul government of India, and the sudden and unexpected acquisition of power and dominion which fell into the hands of a small body of foreigners, in 1765; such as the English in India then were (strangers, it may be said, utterly, if not to the languages, yet to the laws and usages of the country), that much difficulty would arise in settling, on a fair and equitable basis, the public revenue. Great difficulty was accordingly experienced, augmented by the chicanery of the native revenue officers, the natural disposition of the land-owner to withhold information, suppress, and falsify documents, and it must be confessed, in many instances, the want of probity in the European servants of government.

All this was to have been expected, and was really experienced; and it might have been supposed that a prudent regard for the interests of government, and of the governed, would have dictated to those in power the high importance of patient investigation. Twenty years, however,

ever, had scarcely elapsed from the cession of the provinces by the Emperor to the Company, till we find both the local government, and the authorities in England, loud in their denunciation of irregularities, which they ought to have expected, and resolute in their determination to terminate them at any sacrifice. The settlement of the revenue, limiting its amount for ever, was gone through with a degree of precipitancy which nothing short of absolute certainty, with respect to the rights of the humblest individual concerned, could justify.

An act of the British Parliament is consequently obtained, setting forth "that complaints, abuses, and grievances were made, perpetrated, and endured in India; and that the native landholders had been unjustly deprived of, or compelled to abandon, their respective lands, jurisdictions, rights and privileges;" and by sect. 39, 24, Geo. III. cap. 24, "the Court of Directors were required to give orders for settling and establishing, upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which the tributes, rents, and services of the rajahs, zumeendars, polygars, talookdars, and other native landholders, should be in future rendered and paid to the United Company."

This then is the text of law on which stands the validity of the permanent settlement. "The laws and constitution of India" form the rule by which it was to be regulated; but it is material to observe, that there is not one word in this act authorizing the permanent *limitation* of the revenue of the country. "It is to establish *permanent rules, by which the tributes, rents, &c. shall in future be paid.*" To fix rules for *paying* a tribute, and that too accord-

ing to the "laws of the country," is not the same thing as *limiting for ever the amount* of that tribute, and that too in a way discordant to all law, as really was done.

On the 12th April 1786, agreeably to the mandate of the act, the Court of Directors issued their orders to the Bengal government; but instead of adhering to the plain words of the statute, they direct the preliminary inquiry to be "what were the real jurisdictions, rights, and privileges of zumeendars, talookdars, and jageerdars, under the *constitution and customs of the Moohummudan or Hindoo government*. What tributes, rents, &c. they were bound to pay to the sovereign; and, in like manner, those from the talookdars to their liege lord, the zumeendar." They, however, referred to the clause of the act of parliament itself, in which their power was specified, "which they directed the Governor-General in Council to consider with minute and scrupulous attention, taking especial care that all the measures adopted in the administration of the revenues be consonant to the sense and spirit thereof."

It is evident, therefore, notwithstanding the inaccurate mode in which their orders are expressed, that the Court of Directors intended to conform to the tenor of the act of parliament, which ordained permanent rules to be established by which the rights of all native landholders were to be settled and established, according to the laws and constitution of India." But how they came to deviate so far from the tenor of the act, when in these instructions they express their opinion "that the spirit of the act would be best observed by fixing a *permanent revenue*," it is difficult to comprehend. The perpetual limitation of the revenue on the lands is, therefore, the gratuitous

gratuitous creation of the Honourable Court of 1786: but by what authority that honourable body referred to the constitution or customs of the "*Hindoo* government," there is no possibility of forming any rational conjecture.

The proclamation by the Governor-General in Council, of the 22d March 1793, of the permanent settlement, the ultimate edict of government declaring it, expressly supports the "actual proprietary right in the soil," article III. "The Governor-General in Council accordingly declares to the zumeendars, independent talookdars, and other *actual proprietors* of land, with whom a settlement has been made under the regulations (18th September and 25th November 1789, and 10th February 1790), that no alteration will be made in the assessment they have agreed to pay;" and this proclamation has likewise reference to the amended code of regulations relative to the decennial settlement, approved by the Governor-General in Council 23d November 1791, which it ordered to be translated into all the native languages, and published for general information. The third article states, "that the settlement, under certain restrictions and exceptions hereafter specified, be concluded with the *actual proprietors of the soil, of whatsoever denomination*, whether zumeendars, choudries, or talookdars." The restrictions and exceptions are stated to be, to exclude talookdars, who hold by special deeds of a superior zumeendar, and ayamadars, &c. also females, idiots, lunatics, and persons incapacitated on account of contumacy, or notorious profligacy of character.*

It would therefore appear, were we to attend to this

K 4

alone,

* Article 19, Proclamation 23d November 1791.